



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Volatile Fruit-Flavor Concentrate Plans-Applications and Related Records.

OMB Control Number: 1513-0006.

Type of Review: Extension of a currently approved collection.

Description: Volatile fruit-flavor concentrates contain alcohol when made from the mash or juice of a fruit by an evaporative process. Under the Internal Revenue Code (IRC) at 26 U.S.C. 5511, alcohol excise taxes and most other provisions of chapter 51 of the IRC do not apply to such concentrates if their manufacturers file applications, keep records, and meet certain other requirements prescribed by regulation. Under that IRC authority, the TTB regulations in 27 CFR part 18 require volatile fruit-flavor concentrate manufacturers to register using form TTB F 5520.3, file amendments to their registrations using that form or a letterhead application (depending on circumstances), and maintain a record file of all approved registrations and related supporting documents. TTB uses the collected information to identify concentrate manufacturers and their operations to ensure that the tax provisions of the IRC are appropriately applied.

Form Number: TTB F 5520.3

Recordkeeping Number: TTB REC 5520/2.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 55.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 55.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 110 hours.

2. *Title:* Volatile Fruit-Flavor Concentrate Manufacturers—Annual Report, and Usual and Customary Business Records.

OMB Control Number: 1513–0022.

Type of Review: Extension of a currently approved collection.

Description: Volatile fruit-flavor concentrates contain alcohol when made from the mash or juice of a fruit by an evaporative process. Under the IRC at 26 U.S.C. 5511, alcohol excise taxes and most other provisions of chapter 51 of the IRC do not apply to such concentrates if their manufacturers keep records and meet certain other requirements prescribed by regulation. Under

that IRC authority, the TTB regulations in 27 CFR part 18 require volatile fruit-flavor concentrate manufacturers to submit an annual summary report, using form TTB F 5520.2, accounting for all such products produced, removed, or made unfit for beverage use. Such manufacturers compile this report from usual and customary business, which, under the regulations, respondents must retain for 3 years. TTB uses the collected information to ensure that the tax provisions of the IRC are appropriately applied.

Form Number: TTB F 5520.2

Recordkeeping Number: TTB REC 5520/1.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 55.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 55.

Estimated Time per Response: 20 minutes.

Estimated Total Annual Burden Hours: 18 hours.

Authority: 44 U.S.C. 3501 et seq.

Dated: September 22, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

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